INSTRUCTIONS for filling out the income-tax return by individuals for the taxable period (calendar year) 2016

“Instructions for filling out the income-tax return by individuals for the taxable period (calendar year) 2016” no. 25 5405/1 MFin 5405/1 – model no. 24 (hereinafter “Instructions”) are instructions for filling out the form “The Income Tax Return by individuals pursuant to Act no. 586/1992 Coll., on Income Tax, as amended, for the taxable period (calendar year) 2016” no. 25 5405 MFin 5405 – model no. 23 (hereinafter tax return).

Instructions are not to replace the methodological interpretation of Act no. 586/1992 Coll., on Income Tax, as amended, (hereinafter Act) and Act no. 239b/2008 Coll., on Administration of Taxes, as amended, (hereinafter Administration of Taxes Act). Instructions are guidelines for filling out the tax return filed pursuant to Section 38gb of the Act or pursuant to Sections 135, 136, 138, 141, 239b, § 239c and 244 of Administration of Taxes Act, and highlight the key principles which need to be adhered to in order to calculate due tax liability. In view of the above, the taxpayer needs to be familiar with the relevant provisions of the legal regulations referred to you.

Tax return form is designed for individual income-tax payers (physical persons) in keeping with law, and serves as a basis for computation of tax from income of individuals, i.e. income from dependent activity (Section 6 of the Act), from business activity and other independent activity (Section 7 of the Act), and from capital (Section 8 of the Act). In addition, income from lease (Section 9 of the Act), income generated both in the Czech Republic and abroad. Income is understood to include both monetary income and non monetary income in-kind as well as that generated by exchange. Expense is understood to include the expense (cost) to generate, assure and maintain income pursuant to the Act.

Only fields and fields with white background can be filled out by the taxpayer (those with grey background are used by the tax administrator). The form is to be filled out on a type writer, computer or in capital letters by hand. Please, be advised that the form may be short of space for all possible individual situations of taxpayers. Should the space be insufficient in the form, please, provide additional information on a separate A4 sheet and provide the number of attached sheets in the Part Attachments, row “Number of Attachments Not Stated Above”.

Cross out rows and parts that are not filled, and if entire attachments (1 through 3) remain, do not attach them. 

Tax return, including attachments, may be filed electronically via data transfer signed in way, by which another legal provision connects the effects of handwritten signature of a sender verified in way by which it is possible to log into the data box in the form and under conditions published on the website www.danelektronicky.cz. If the data transfer is not signed with certified electronic signature, it is necessary to complete this tax return within 5 days pursuant to § 71 subsection 3 of the Tax Code. If the taxpayer or its representative has data box or a legal obligation to have audited financial statements pursuant to Section 72 subsection 4 of the Tax Code, he is obligated to submit tax return only via data transfer, in the form and structure published by the tax administrator, sent in the way pursuant to Section 1 subsection 1 of the Tax Code, i.e. signed in way, which another legal provision connects the effects of handwritten signature or identity of a sender verified in way by which it is possible to log into the data box.

Instructions for Filling out tax return

Front Page of the Form

To Tax Office in, at, for – fill in the official name of the Tax Office (the Tax Administrator), in which you permanently reside at the time of the filing. If you are registered, fill in the name of the Tax Office having jurisdiction according to the registration certificate.

Local branch in, for – state the local branch of tax office, where is your file regarding income tax by individuals located (pursuant to Section 13 of the Act no. 456/2011 Coll., on Financial Administration of the Czech Republic, as amended).

row 01 Identification Number of the Taxpayer – fill in your Tax Identification Number which you have received one.

row 02 Personal Identification Number given at Birth – provide your identification number given at birth in the Czech Republic. If your number consists of only three digits after the slash, leave the last space blank. If you are a taxpayer without the identification number given at birth in the Czech Republic, provide your date of birth.

row 03 Tax return – cross the relevant type of tax return. The form may be used for a regular tax return or corrective tax return, which may be filed prior to the regular tax return time-limit (in this case cross both options), or supplementary tax return (or corrective supplementary tax return), which is to be filed in case you have been re-established after the regular tax return time-limit. The regular tax return can be filed only on your own in the name of a single person or a public not-for-profit company or a trust where you have an interest or be assessed by the tax administrator. Corrective supplementary tax return may be filed prior to the regular tax return time-limit (in this case cross both options). In the supplementary tax return, provide actual figures only not mathematical differences between the original and newly declared numbers. In the supplementary tax return, provide the date when the reasons thereof were established pursuant to Section 141 of the Administration of Taxes Act (the above is valid also for corrective supplementary tax return).

row 04 Classification Code for type of tax return – cross the relevant code for tax return. Provided you have been ordered to file a tax return.

Provisions when the event occurred

A. in 30 days from the day of effectiveness of resolution on bankruptcy (Section 244 Subsection 1 of the Administration of Taxes Act)
B. in 15 days from the date of formal report presentation (Section 244 Subsections 3 and 5 of the Administration of Taxes Act)
C. in 15 days from the date of entry on bankruptcy in the Administration of Taxes Act
D. in 15 days from the date of discharge in bankruptcy (Section 244 Subsections 3 and 5 of the Administration of Taxes Act)
E. in 15 days from the date of fulfilment of another way of bankruptcy solution (Section 244 Subsections 3 and 5 of the Administration of Taxes Act)
F. in 15 days from the date of passing of the competence to handle with property belonging to assets from insolvency trustee to taxpayer and reversely (Section 244 Subsections 4 and 5 of the Administration of Taxes Act)
G. insolvency – for the previous taxable period, if the tax return has not been filed yet and the time-limit for its filing has not elapsed (Section 245 of the Administration of Taxes Act)

row 05 The reason why the tax return has been prepared and submitted by a Certified Tax Advisor – cross “yes” provided the power of attorney has been applied at the tax administrator (tax office) prior to regular three-month time-limit, for filing the tax return. Otherwise, cross “no”.

row 06 Statutory Obligation to Have the Financial Statement verified by an auditor – cross “yes” if you have a legal obligation to have the financial statements audited. Otherwise, cross “no”.

row 07 Taxable Period – give the calendar year for which the tax return is filed. For the relevant code for type of tax return (for example adjudication of bankruptcy order, cancellation of bankruptcy, death), give the relevant part of the calendar year.

Regarding Part I

Information about a Taxpayer

row 08 Name – give your present surname.
row 07 Ne / neé – give your surname as it appears in your birth certificate.
row 06 First Name – give your first name as it appears in your birth certificate.
row 05 Title – give your academic title.
row 10 Nationality – give your citizenship.
row 09 Identification Number – if you are a non-resident, i.e. taxpayer defined in Section 2, Subsection 3 of the Act, give your passport number.
row 12 through row 18 Address of permanent residence at the date of the filing of tax return – give your address as indicated at the date of the filing of tax return in the Czech Republic or abroad. Number: building number slash street number.

row 22 Address of permanent residence at the end of the calendar year for which the tax return is assessed – give your address as at 31. 12. 2016 in fields as indicated in the case the address is different from that as at the date of the filing of tax return (i.e. different than in rows 12 through 18). Number: building number slash street number.

row 26 Address of permanent residence in the Czech Republic where you are a permanent resident – provide this information if you are not a permanent resident in the Czech Republic, but you spend time in the Czech Republic. Number: building number slash street number.

row 29 Country Code – if you are a taxpayer pursuant to Section 2, Subsection 3 of the Act, i.e. a non-resident in the Czech Republic who has a tax liability in connection with income generated in the Czech Republic, provide the country code of the state where you are a resident. (List of codes is to be found at www.financnisprava.cz, go to Taxes and Duties/Taxes/Income Taxes/Country Codes).

row 29a Total Worldwide Income – if you are a taxpayer pursuant to Section 2, Subsection 3 of the Act i.e. a non-resident in the Czech Republic and a resident of another member state or state forming part of the European Economic Area and you claim exemption 15 of the Act, or a tax return in keeping with Section 35ab, Subsection 1, Letter b) through e) and letter g) or a tax credit in keeping with Section 35c of the Act, provide the total of all income generated in the Czech Republic and abroad. Quote in CZK and convert foreign currency according to Section 36, Subsection 1 of the Act.

row 30 Transactions with foreign related person – Cross “yes” if you carried out, in the period for which the tax return is being filed, transactions with the capital related person (§ 23 subsection 7 letter b of the Act) or in a different way related person (§ 23 subsection 7 letter b of the Act with the exception of the item 5). Otherwise cross “no”. Affiliation with foreign person does not also include a close person or person that it is in the legal relationship which can
1. **Instructions regarding calculation of the partial tax base from personal income from dependent activity (Section 6 of the Act)**

   According to Section 6 of the Act, income from dependent activity includes income in both from the Czech Republic and from abroad, converted into CZK. If there is income from foreign sources, the tax base is calculated according to Section 2 Subsection 2. It is his income from dependent activity or discharge of office being exercised in a country, which does not have the concluded Double Taxation Convention with the Czech Republic, raised by the compulsory insurance pursuant to Subsection 12 and reduced by tax paid from this income in a state, with which the Czech Republic concluded the Double Taxation Agreement, but the tax base will not exceed the section assessed. In the case of a resident of the Czech Republic, the tax base pursuant to Section 2 Subsection 2 is his/her income from dependent activity or discharge of office being exercised in this country raised by the compulsory insurance pursuant to Subsection 12 this income can be reduced by tax paid from this income in a state, with which the Czech Republic concluded the Double Taxation Agreement, but the tax base will not exceed the section assessed in very previous taxable period. However, if it must be the left out tax from incomes, which are not included in a tax base. Entering the tax base according to foreign legislation cannot be used on tax based assessment. Please note that to exclude double taxation, the respective Double Taxation Convention or Section 38f, Subsection 4 of the Act is applied solely in case of the tax payer having personal income from abroad which is incurred (state the with the tax on row 87a in case of resident of the Czech Republic, in case of non-resident of the Czech Republic who is the tax resident of another EU member state or state forming EEA state the withheld tax on row 87b of the basic part of the tax return on page 3).

   **Regarding Part II**

   **Partial Tax Base, Loss**

2. **Non-taxable parts of the tax base pursuant to Section 15 of the Act**

   Fill in Part III if you claim non-taxable parts of the tax base pursuant to Section 15 of the Act and deductible items pursuant to Section 34 of the Act. If you are a recipient of foreign source income in the course of the year, you may claim the non-taxable parts of the tax base and the deductible items pursuant to Section 34 of the Act. However, if you do not have income from abroad, or if you do not have income from foreign sources, you need to enter the corresponding fields in the columns indicated by the letter D, which is to be entered only if you have one of foreign country, the tax return does not allow you to claim the tax base, deductible items and tax losses from abroad. In the case of a resident of the Czech Republic, the tax base of the tax-payer mentioned in Section 2 Subsection 2 is his income from abroad, which is not taxable in a country with which the Czech Republic concluded the Double Taxation Agreement, then state the total income raised by the compulsory insurance pursuant to Section 6 Subsection 7 and total of exempted income from abroad. The exempted income give in accordance with Section 6 Subsection 7 of the Act. If you have income from one foreign country, which the Czech Republic has no Double Taxation Agreement, then state the total income raised by the compulsory insurance pursuant to Section 6 Subsection 7 and total of exempted income from abroad. If you are a resident of the Czech Republic, the tax base of the tax-payer mentioned in Section 2 Subsection 2 is his income from abroad, which is not taxable in a country with which the Czech Republic concluded the Double Taxation Agreement, then state the total income raised by the compulsory insurance pursuant to Section 6 Subsection 7 and total of exempted income from abroad. If you are an employee, the amount at whom an employer is not obliged to pay the compulsory insurance (i.e. in case of income from abroad). The compulsory insurance is to be rounded up to whole crowns.

3. **Tax return and limited to 54 kg (row 38) and total of exempted income from sources abroad. The exempted incomes give in accordance with Section 6 Subsection 7 of the Act. If you determined the tax base pursuant to Section 38a of the Act. If you are a taxpayer defined in Section 2 Subsection 2 of the Act (tax resident) and if you have income from a foreign country, which the Czech Republic has no Double Taxation Agreement, then state the total income raised by the compulsory insurance pursuant to Section 6 Subsection 7 and total of exempted income from abroad. If you are a resident of the Czech Republic, the tax base of the tax-payer mentioned in Section 2 Subsection 2 is his income from abroad, which is not taxable in a country with which the Czech Republic concluded the Double Taxation Agreement, then state the total income raised by the compulsory insurance pursuant to Section 6 Subsection 7 and total of exempted income from abroad. If you are an employee, the amount at whom an employer is not obliged to pay the compulsory insurance (i.e. in case of income from abroad). The compulsory insurance is to be rounded up to whole crowns.

4. **Residency information**

   Fill in Part III if you claim non-taxable parts of the tax base and deductible items pursuant to Section 34 of the Act. If you are a recipient of foreign source income in the course of the year, you may claim the non-taxable parts of the tax base and the deductible items pursuant to Section 34 of the Act. However, if you do not have income from abroad, or if you do not have income from foreign sources, you need to enter the corresponding fields in the columns indicated by the letter D, which is to be entered only if you have one of foreign country, the tax return does not allow you to claim the tax base, deductible items and tax losses from abroad. In the case of a resident of the Czech Republic, the tax base of the tax-payer mentioned in Section 2 Subsection 2 is his income from abroad, which is not taxable in a country with which the Czech Republic concluded the Double Taxation Agreement, then state the total income raised by the compulsory insurance pursuant to Section 6 Subsection 7 and total of exempted income from abroad. The exempted income give in accordance with Section 6 Subsection 7 of the Act. If you have income from one foreign country, which the Czech Republic has no Double Taxation Agreement, then state the total income raised by the compulsory insurance pursuant to Section 6 Subsection 7 and total of exempted income from abroad. If you are a resident of the Czech Republic, the tax base of the tax-payer mentioned in Section 2 Subsection 2 is his income from abroad, which is not taxable in a country with which the Czech Republic concluded the Double Taxation Agreement, then state the total income raised by the compulsory insurance pursuant to Section 6 Subsection 7 and total of exempted income from abroad. If you are an employee, the amount at whom an employer is not obliged to pay the compulsory insurance (i.e. in case of income from abroad). The compulsory insurance is to be rounded up to whole crowns.
the statement of the insurance company regarding insurance payments made in the taxable period 2016. The amount must not exceed the total of 12,000 CZK for 2016.

row 50 Amount pursuant to Section 15, Subsection 7 of the Act – give the amount of trade union contributions in the taxable period 2016 which according to its by-laws protects economic and social interests of employees to the extend defined by special regulation (Section 146 et seq. of the Labour Code). Up to 1,5 % of taxable income (except for income taxed by withholding and on the basis of a special tax rate) may be deducted, however, no more than 3,000 CZK in the taxable period 2016.

row 51 Amount pursuant to Section 15, Subsection 8 of the Act – state the claimed amount of payment for exams verifying results of further education pursuant to the act No. 172/2006 coll., up to the amount CZK 10,000 for the taxable period 2016 (at taxpayer with disability up to the amount CZK 13,000) and from the amount of tax relief up to the amount CZK 17,000.

row 52 Amount pursuant to Section 34, Subsection 4 of the Act (research and development) – give the amount of expenses claimed for research and development (Guideline D-288).

row 53 Amount pursuant to § 34 subsection 4 of the Act (deduction to support vocational education) – give the amount of expenses claimed for support vocational education.

row 53 Other amounts – Provide the name of the claimed deduction in the white field. For taxable period 2016 do not fill in.

row 55 Tax Base Reduced by non-taxable parts of tax base and Deductible Items (row 46 + row 47 + row 48 + row 49 + row 50 + row 51 + row 52 + row 53) – give the total of non-taxable parts of the tax base and deductible items according to the Act.

row 55 Tax Base Reduced by non-taxable parts of the tax base and Deductible Items (row 45 – row 54) – make the computation according to the instruction in row 45. If the result is less than a zero, put zero, fill in zero. At the tax payer the tax base will not be deducted for the taxable period by the amounts stated in rows from 46 to 51, only if it is the taxpayer that is the resident of a member state of the EU and EEA and if total incomes from sources in the Czech Republic pursuant to § 22 of the Act are at least 90 % of all his incomes with exception of incomes which are not subject to tax pursuant to Section 2 of the Act, or tax exempt pursuant to § 4. The tax payer is a resident of the Czech Republic or the income earned abroad is not subject to tax pursuant to Section 2 of the Act, or income earned abroad is subject to tax pursuant to § 4.

row 56 Tax Base Rounded down to Whole CZK of Hundreds – give the tax base from row 55 rounded down to whole hundreds of CZK (for instance 93.25 round down to 93 200 CZK) pursuant to Section 16 of the Act.

row 57 Tax according to Section 16 of the Act – tax pursuant to Section 16 of the Act is 15 % from the tax base on row 56.

row 60 Total Tax Rounded up to whole CZK (row 58 + row 59) – give the total of tax according to instructions therein pursuant to the Act and the Administration of Taxes Act.

row 61 Tax Loss – copy the row item from row 41a. If you have income from abroad, copy the item from row 41a if it is less than zero. Fill in the amount without the minus sign.

row 62 Tax Relief pursuant to Section 35, Subsection 1 of the Act – on row 62 give the total tax relief (Column 1 + Column 2 of the table below) which is available from the tax relief for employees with disability (exclusion item a) from the tax base of the Act and for employees with severely disability (item b) of the Table 1 (Column 1 of table below) and for employees with severely disability (item b) of the Table 1 (Column 2 of table below) according to calculation formula to that is available at the website www.financniprava.cz.

row 63 Tax Relief pursuant to Section 35a or Section 35b. If you claim a tax relief pursuant to Section 35a or Section 35b of the Act (Investment incentives), include this on row 63.

Instructions regarding table no. 1

Information about the spouse – fill out particulars about your spouse with whom you live in one household (Section 115 of the Civil Code). Give this information only in the event you seek a tax relief for your spouse under Section 35ba, Subsection 1, Letter b) of the Act. Pursuant to Section 35ba, Subsection 1, Letter b) of the Act, your spouse’s own annual income must not exceed CZK 68,000. For tax purposes the spouse is also meant registered partner pursuant to § 21e subsection 3 of the Civil Code. The personal identification identification number was not assigned to spouse in the Czech Republic, fill in the date of birth in following format: day, month, year (DD.MM.YYYY).

row 64 Amount under Section 35ba, Subsection 1 Letter a) of the Act – give the amount CZK 24,840.

row 65 Amount under Section 35ba, Subsection 1 Letter b) of the Act – give the amount of CZK 16,000 annually, provided your spouse was not during the taxable period or any part thereof in the third group of handicapped persons (extremely serious physical handicap with a need of personal assistance) – severely disability (here after severely disability), lives in the same household and has no own income (pursuant to Section 35ba, Subsection 1 Letter c) or as a loss of income (pursuant to Section 35ba, Subsection 1 Letter c) of CZK 9,000 per capita in the household. If you supported your child in the tax period or any part thereof in the third group of handicapped persons (extremely serious physical handicap with a need of personal assistance) – severely disability (hereafter severely disability), but you have no income of your own, reduce the tax by CZK 2,070 for each calendar month at the beginning of which you supported your spouse. Enforce this discount you have to take into account the restriction pursuant to § 35ca of the Act. When you enforce, for the partial tax base pursuant to Section 7, the costs pursuant to Section 7, Subsection 7, or for the partial tax base pursuant to Section 9, the costs pursuant to Section 4 and the sum of partial basis, for which these costs were applied is higher than 50 % of the whole tax base. In this case you cannot decrease the tax pursuant to Section 35ba, Subsection 1, Letter b) of the Act and apply the tax allowance. Reduce the tax by CZK 4,140 for every calendar month at the beginning of which you supported your spouse.

row 66 Amount pursuant to Section 35ba, Subsection 1, Letter c) of the Act – give the amount of CZK 2,520 annually (monthly CZK 210), if you are a recipient of a disability pension due to disability of first or second degree from pension insurance scheme under Pension Insurance Act or if the claim to partial disability pension has terminated due to a joiner of claims for old-age pension and partial disability pension.

row 67 Amount pursuant to Section 35ba, Subsection 1 Letter d) of the Act – give the amount of CZK 5,040 annually (monthly CZK 420), if you or a dependent of a disability pension due to disability of first degree from pension insurance scheme under Pension Insurance Act or another pension from the retirement insurance which is conditioned upon disability of first degree, if your claim to full disability pension lapsed due to a joiner of claims for old-age pension and disability pension of third degree or if you are fully disabled according to special law but your application for full disability pension was denied for reasons other than that of lack full disability.

row 68 Amount pursuant to Section 35ba, Subsection 1, Letter e) of the Act – give the amount of CZK 16,140 annually, if you are a severely disability card holder. Do so even in the event you are not a recipient of partial or full invalid pension. If the above condition was met for several calendar months in a tax period, reduce the tax by CZK 1,345 for every calendar month at the beginning of which the relevant month was before.

row 69 Amount pursuant to Section 35ba, Subsection 1, Letter f) of the Act – give the amount of CZK 4,020 annually, if you prepare for vocational on the basis of daily school attendance or training. This applies until 26 years of age or until completion of PhD studies which are provided at universities until 30 years of age. Pursuant to Section 35ba, Subsection 1 letter e) if the claim to tax relief on registration of sales. The amount of tax relief on registration of sales is 5000 CZK. The tax relief is a maximum amount in the amount of positive difference between 15 % of partial tax base from independent activity and basic tax relief for a taxpayer. The tax relief is applicable only in the taxable period, in which you have registered the first sale, which you are obliged to register pursuant to the Act no. 112/2016 Coll., on Registration of Sales.

row 70 Total of Tax relief pursuant to Section 35 Section 35a, Section 35b and Section 35ca of the Act (row 62 + row 63 + row 64 + row 65a + row 65b + row 66 + row 67 + row 68 + row 69 + row 69a + row 69b) – give the total of tax relief that you claim pursuant to Section 35, Section 35a, Section 35b and Section 35ca of the Act.
row 71 Tax after Tax Relief pursuant to Section 35, Section 35a, Section 35b and Section 35ba (row 60 – row 70) – make calculation as instructed. If the result is negative state zero in the row.

Instructions to table no. 2

Information about children living in the household in a member state of the EU, EEA – If you are claiming tax relief pursuant to Section 35c of the act, provide information for every dependent child who meets conditions stated in pursuant to Section 35c, Subsection 6 living in the household. Into table state dependent child in case that you do not claim tax relief, into relevant column fill in zero. In column 1 give the surname and the name of the child, in column 2 give his/her personal identification number given at birth in the Czech Republic. If the personal identification number was not given, state date of birth in format: day, month, year (DD.MM.YYYY). In columns 3, 4 and 5, give the number of calendar months during which the child was a dependent and for which you claim the tax relief. You do not have the claim in case if tax relief pursuant to § 35a or § 35b of the Act. If you claim tax relief for more than four children, provide information on additional sheet of paper and attach to tax return. In the row “Total”, give the total of months from columns 3 and 4 for all dependent children. The taxpayer stated in § 2 subsection 2 can apply tax relief, only if he is the resident of a member state of the EU, EEA and if the tax liability, which is paid to the Czech tax authorities, is at least 90 % of all his incomes with exception of income from self-employment and if the tax relief is not tax subject pursuant to § 3 or 6 of the Act, or are tax exempted pursuant to § 4, 6a, 6 or 10 of the Act, or incomes that are liable to tax withheld under a special tax rate.

row 72 Tax Relief on the maintained child – give the amount of tax credit pursuant to Section 35c of the Act. Claim to tax relief is CZK 13 404 per year for one child (CZK 1 117 monthly), CZK 17 004 per year for the second child (CZK 1 417 monthly) and CZK 20 604 for the third child and for each additional child (CZK 1 717 monthly). If the child is the severely disability card holder, the tax credit doubles. Should more taxpayers maintain a child in one household, only one of them is entitled to a tax credit in the same amount of a taxable period. For the last known tax loss pursuant to 35c of the Act as on the tax relief on spouse (see row 65a) is applied. If the second taxpayer, who maintains child with you in the household, employed submit Employer’s Certificate of the second taxpayer for claiming tax relief in which the taxpayer states on which children and in what amount claims tax relief. If the child confirms the statement, which is in househould is no other taxpayer, who maintains children, mentioned in tax return, or the taxpayer is in household but he is not employed, state this fact to the free sheet.

row 73 Tax Relief amount (row 72 up to a maximum equalizing the amount on row 71) – give the amount of tax relief which you may claim as tax relief pursuant to Section 7 and not your tax liability on row 71.

row 74 Tax after Tax Relief pursuant to Section 35c of the Act (row 71 + row 73) – give the amount of tax after relief pursuant to Section 35c, i.e. from row 71 subtract row 73.

row 75 Tax Bonus (row 72 – row 73) – give the balance between tax credit and tax relief which represents a tax bonus. You may claim the tax bonus if amounts set forth in Section 35c of the Act are met. The amount of tax bonus must be no less than CZK 100 and no more than CZK 60,300 per annum.

row 76 The total of monthly tax bonuses pursuant to Section 35d of the Act (including possible additional charge of tax bonus) – give the total of monthly tax bonuses which you received from the employer during the taxable period 2016. The information is to be found in “Certification” issued by individual employers. If you file a tax return and your annual account has already been performed at your employer, then in the Certification, model no. 24, it is sum total of row 13 and additional payment from row 19.

row 77 Tax Bonus Balance (row 76 – row 78) – give the balance between the tax bonus and total of monthly tax bonuses received.

Regarding Part VI

Supplementary tax return

Fill out this part only if supplementary tax return is filed pursuant to Article 141 of the Administration of Taxes Act. Tax loss on row 80 and row 82 is to be provided in absolute values, i.e. without the minus sign. If you are filling supplementary tax return, state the reasons for its filing in the separate attachment pursuant to Article 141 of the Administration of Taxes Act. If you are filing supplementary tax return, state the reasons for its filing in the separate attachment pursuant to Article 141 of the Administration of Taxes Act.

row 78 Last Known Tax – give your last known tax liability with respect to the taxable period, even if the row 81 will show the last known tax loss pursuant to Section 7 up to 10 of the Act. Otherwise, cross the row out.

row 79 Tax Relief pursuant to Section 141 of the Administration of Taxes Act (row 78 – row 82) – give the amount of the last known tax credit pursuant to Section 7 that was paid by the payer of tax, thus reducing tax liability. If you are a partner in a general partnership or a general partner in a limited partnership, give the amount of tax paid as lump sum according to Section 7a of the Act, which will offset against the actual tax liability, if you file tax return pursuant to Section 7a, Subsection 3 of the Act, i.e. in the event your income differed from the projections.

row 80 Tax Relief pursuant to Section 36, 6 of the Act (government bonds) – if you are a taxpayer pursuant to Section 2, Subsection 2 and if you receive interest from government bonds purchased through an escrow account in a bank in keeping with special regulations through which the Accounting Act is implemented stipulate the organization and content of the balance sheet, the profit and loss statement and the attachments.

Regarding Part VII

Taxes

row 84 Total of Withheld Tax Advances from dependent activity and office-holders’ emoluments (after tax relief) – give the total of withheld tax advances from dependent activity and office-holders’ emoluments (after tax relief) which were withheld by all employers. Do so pursuant to Section 5 of the Act, Subsection 4 of the Act (in model of the Certificate no. 24 it is sum on row 12). In case of rendered annual accounting for a certain taxpayer’s tax advances and if total of withheld is reduced for refunded overpaid from annual accounting, give the amount of tax advances paid during the tax period 2016.

row 85 Total of Remaining Tax Advances Paid – give the total of tax advances paid during the 2016 tax period or any part thereof for which the tax return is filed, including overpayments applied towards tax advance according to Sections 154 and 155 of the Administration of Taxes Act.

row 86 Tax Bonus (row 82 – row 84) – give the amount of tax bonus which you may claim as tax relief pursuant to Section 7a of the Act, which will offset against the actual tax liability, if you file tax return pursuant to Section 7a, Subsection 3 of the Act, i.e. in the event your income differed from the projections.

row 87 Tax Withheld pursuant to Section 36 Subsection 7 of the Act – you are the resident of the Czech Republic, fill in the amount of deducted income tax pursuant to § 22 subsection 1 letter b), c), f) and g) item 1, 2, 4, 5, 6, 12 to 14 of the Act and only in the case if incomes, from which the tax was deducted, are included in the tax return.

row 88 Tax withheld pursuant to § 36 subsection 8 of the Act – if you are not the resident, tax resident of a member state of the European Union or European Economic Area, fill in the amount of deducted income tax pursuant to § 22 subsection 1 letter e), f), g) and h) item 1, 2, 4, 5, 6, 12 to 14 of the Act and only in the case if incomes, for which the tax was withheld, are included in the tax return.

row 89 Tax withheld by a Payee of Taxes pursuant to Section 38e of the Act – give the amount that was withheld pursuant to Section 2, Subsection 3 of the Act. The amount of tax withheld pursuant to Section 38e of the Act to secure tax. If you are a partner in a general partnership or a general partner in a limited partnership, the amount on this row will include tax withheld by withholding by the company pursuant to Section 38e, Subsection 3, Letter a) of the Act in connection with the taxable period 2016 or any part thereof for which tax return is filed.

row 90 Tax withheld pursuant to Section 38f of the Act – give the amount of tax withheld pursuant to Section 2, Subsection 2 of the Act from interest earned abroad (Section 38fa of the Act). Pursuant to Section 38f of the Act, the tax liability may be reduced by the tax withheld to the extent the withholding is higher than set forth in the respective international agreement and was withheld in keeping the EC legislation.

row 91 Tax paid (Advances) pursuant to Section 38g of the Act – if you file tax return give the amount of tax paid as a tax advance in connection in keeping with terms set forth in Section 38gb of the Act.

row 92 Tax paid to pay – The amount greater than zero means that tax is due as tax. The amount smaller than zero means that more that was assessed paid towards tax in the taxable period 2016. The taxpayer may ask the tax administer for a refund of the tax overpayment by filing an application form attached to tax return.

Attachments – tax return contains attachments on provided forms. Give the number of sheets of attachments. Taxpayers who keep accountancy shall attach the attachments pursuant to Section 154 of the Accountancy, as amended. Respective statutory regulations through which the Accounting Act is implemented stipulate the organization and content of the balance sheet, the profit and loss statement and the attachments.

Statement regarding true and complete information is to be signed by the taxpayer. In the event the taxpayer has a statutory, appointed or selected proxy, the proxy shall sign the statement. The instructions for filling out of data about the proxy is published on the following websites of the Czech Tax Administration – www.financniisprava.cz.

Application for a refund of the individuals’ income tax overpayment – fill out if you request refund pursuant to Sections 154 and 155 of the Administration of Taxes Act. If you apply for such refund but no refundable overpayment is ascertained within 60 days of the application, the application shall be denied by the tax administrator. The entire amount of the overpayment will be refunded unless you specify a different sum. Note that a power of attorney given to a person other than the taxpayer and file application (including form prepared by the tax administrator, does not give the proxy an authority to request refund. The authorization excludes that. The application for refund may be made separate from tax return.

If you wish for the refundable overpayment to be transferred into an account in (or for an account in the Czech Republic maintained in foreign currency), give the IBAN number of the account. Details regarding IBAN numbers are to be found on the Czech National Bank website (www.cznb.cz), go to "Platební styk IBAN" ("System of payment IBAN"). You also need to provide the BIC code of the bank and its address. Further, provide the exact name of the account holder and his address and the currency code of the account.